

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 02/09/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VANCEBORO

2011-12

438 - 514

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	13	4	17	0	17
10	ATTENDING PUPILS (OCTOBER 2010)	8	6	14	0	14
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	10.5	5.0	15.5 (100%)	0.0 (0%)	15.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	0.6 (17:1)	0.3 (16:1)	0.0 (15:1)	=	0.9	/	3.0	=	.30 X	125,730	=	37,719	0
B.	GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
C.	LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
D.	HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
E.	EDUCATION TECHS	0.1 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.2	/	0.0	=	.20 X	0	=	2,642	0
F.	LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
G.	CLERICAL	0.1 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.1	/	0.2	=	.50 X	5,656	=	2,828	0
H.	SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.0	/	0.1	=	.00 X	6,877	=	0	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		574	0
B.	Supplies and Equipment	342	473		5,301	0
C.	Professional Development	58	58		899	0
D.	Instructional Leadership Support	24	24		372	0
E.	Co- and Extra-Curricular Student	34	113		527	0
F.	System Administration/Support	218	218		3,379	0
G.	Operations & Maintenance	1,002	1,191		15,531	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	7,167	0
B.	Education & Library Technicians	36.00%	951	0
C.	Clerical	29.00%	820	0
D.	School Administrators	14.00%	0	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-2,108	0
16	Adjustment for Title I Revenues	0	0

17	TOTALS	76,601	0
18	E.P.S. RATES	4,942	6,705

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          25.0          8.0          33.0
      OCTOBER 2008         20.0          6.0          26.0
      APRIL 2009           20.0          6.0          26.0
      OCTOBER 2009         17.0          8.0          25.0
      APRIL 2010           18.0          8.0          26.0
      OCTOBER 2010         14.0          5.0          19.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES

      K-8 PUPILS              16.0 +      3.00    X          4,942.00    =          93,898.00
      9-12 PUPILS              6.5 +      0.00    X          6,705.00    =          43,582.50
      ADULT EDUC. COURSES AT .1  0.0          X          6,705.00    =           0.00
      K-8 EQUIV. INSTR. PUPILS  0.000        X          4,942.00    =           0.00
      9-12 EQUIV. INSTR. PUPILS 0.000        X          6,705.00    =           0.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .7143  11.4    X .15    X          4,942.00    =          8,450.82
      9-12 DISADVANTAGED @ .7143   4.6    X .15    X          6,705.00    =          4,626.45
      K-8 LIMITED ENGLISH PROF.    0.0    X .700   X          4,942.00    =           0.00
      9-12 LIMITED ENGLISH PROF.   0.0    X .700   X          6,705.00    =           0.00

TARGETED FUNDS                 PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT       16.0          X          43.00    =          688.00
      9-12 STUDENT ASSESSMENT       6.5          X          43.00    =          279.50
      K-8 TECHNOLOGY RESOURCES      16.0          X          97.00    =         1,552.00
      9-12 TECHNOLOGY RESOURCES      6.5          X          293.00   =         1,904.50
      K-2 PUPILS                    3.5    X .10    X          4,942.00   =         1,729.70

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =         11,110.40
      9-12 SMALL SCHOOL ADJUSTMENT          =           0.00

OPERATING ALLOCATION                                167,821.87
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 162,787.21

30  ADJUSTED TOTAL OPERATING ALLOCATION                                162,787.21

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					30,352.46
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	12,334.31	X	101.60%	=	12,531.66
35	TRANSPORTATION - EPS ALLOCATION					5,298.08
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					48,182.20
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					210,969.41

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - VANCEBORO				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - VANCEBORO				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - VANCEBORO				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				210,969.41

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
VANCEBORO	22.5	100.00%	210,969.41		0.00		210,969.41		
TOTAL	22.5						210,969.41		
VANCEBORO			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
			9,400,000	7.500	70,500.00		210,969.41	70,500.00	100.00% 7.50M
TOTAL			9,400,000		70,500.00		210,969.41	70,500.00	100.00% 7.50M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION								1,410.00	
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.								3,079.25	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT								74,989.25	106.37% 7.98M
							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

E. TOTALS AND ADJUSTMENTS									

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						210,969.41	74,989.25	135,980.16
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						210,969.41	74,989.25	135,980.16
51	PLUS AUDIT ADJUSTMENTS								0.00
52	LESS AUDIT ADJUSTMENTS								0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								4,600.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N								140,580.16
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 35.55% STATE SHARE % = 64.45%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 33.36% STATE SHARE % = 66.64%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION						216,004.07		

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F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN		***** WARRANT ARTICLE *****			
		TOTAL	LOCAL		
		ALLOCATION	CONTRIBUTION	PERCENT	MILLS
VANCEBORO		210,969.41	74,989.25	100.00%	0.00
TOTAL		210,969.41	74,989.25	100.00%	0.00

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